

# ST. ANDREW'S UNIVERSITY ECONOMIC AND BUSINESS REVIEW

---

VOL. 21 NO. 4 March 1980

---

## Articles :

- Decision Making and Decision Structure  
..... Noritoku Yamamoto ( 1 )
- Taxation for Corporate Reorganizations  
in the United States..... Nobumasa Nakata ( 25 )
- Marketing Side of Managerial Accounting  
in its Establishing Era.....Akira Date ( 57 )  
——A Trace of Scientific Management Thought——
- Haushofer und Industriebetriebslehre.... Hitoshi Okamoto (103)

## Bibliography :

- The Bibliography of Professor S. Kojima's Works  
....Hiroshi Sato, Kuniyuki Shoya and Nobumasa Nakata (131)

---

Published by the Research Institute,  
St. Andrew's University, Osaka.

Address all communications to St. Andrew's  
University, 237—1 Nishino, Sakai, Japan.

---